

AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM LEHMAN PROGRAM SECURITY

TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, **BANCA FIDEURAM SPA** ("Seller"), acting on behalf of one customer (the "Customer") hereby unconditionally and irrevocably sells, transfers and assigns to **CREDITO EMILIANO SPA** (the "Purchaser"), acting on behalf of one or more of its customers (together with its customers, the "Purchaser"), and Purchaser hereby agrees to purchase, as of the date hereof, (a) an undivided interest, to the extent of the nominal amount specified in Schedule 1 attached hereto (the "Purchased Claim"), in Seller's right, title and interest in and to **Proof of Claim Number 51229** filed by or on behalf of Seller (the "Proof of Claim") against Lehman Brothers Holdings, Inc., debtor in proceedings for reorganization (the "Proceedings") in the United States Bankruptcy Court for the Southern District of New York (the "Court"), administered under Case No. 08-13555 (JMP) (the "Debtor"), (b) all rights and benefits of Seller and its Customer relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, interest, damages, penalties, fees or other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan or reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, "claims" as defined in Section 101(5) of Title 11 of the United States Code (the "Bankruptcy Code")), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any exhibit, attachment and/or supporting documentation relating to the Purchased Claim, and (iv) any and all of Seller's and its Customer's right, title and interest in, to and under the transfer agreements, if any, under which Seller and its Customer or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the "Transferred Claims"), and (d) the security or securities (any such security, a "Purchased Security") relating to the Purchased Claim and specified in Schedule 1 attached hereto.

2. Seller hereby represents and warrants to Purchaser that: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court's order setting the deadline for filing proofs of claim in respect of "Lehman Program Securities"; (b) the Proof of Claim relates to one or more securities expressly identified on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009; (c) Seller and its Customer owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, set-off rights, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (d) Seller is duly authorized and empowered to execute and perform its obligations under this Agreement and Evidence of Transfer; (e) the Proof of Claim includes the Purchased Claim specified in Schedule 1 attached hereto; and (f) neither Seller nor its Customer has engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other unsecured creditors.

3. Seller hereby waives any objection to the transfer of the Transferred Claims to Purchaser on the books and records of the Debtor and the Court, and hereby waives to the fullest extent permitted by law any notice or right to receive notice of a hearing pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the case, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Agreement and Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claims, recognizing Purchaser as the sole owner and holder of the Transferred Claims, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.



THE FOLLOWING INFORMATION IS FOR YOUR INFORMATION ONLY. IT IS NOT TO BE USED FOR ANY OTHER PURPOSE.

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4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Agreement and Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller. Seller hereby agrees to indemnify, defend and hold Purchaser, its successors and assigns and its officers, directors, employees, agents and controlling persons harmless from and against any and all losses, claims, damages, costs, expenses and liabilities, including, without limitation, reasonable attorneys' fees and expenses, which result from Seller's breach of its representations and warranties made herein.

5. Seller shall promptly (but in any event no later than three (3) business days) remit any payments, distributions or proceeds received by Seller in respect of the Transferred Claims to Purchaser. Seller has transferred, or shall transfer as soon as practicable after the date hereof, to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Agreement and Evidence of Transfer supplements and does not supersede any confirmation, any other automatically generated documentation or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.

6. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes, and carry out the terms, of this Agreement and Evidence of Transfer, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment to the Proof of Claim.

7. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York. Each party hereto consents to service of process by certified mail at its address listed on the signature page below.

IN WITNESS WHEREOF, this AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM is executed this 10th day of May 2012.

CREDITO EMILIANO S.P.A.

By: 

Name: Giorgio Ferrari

Title: Chairman of the board

Via Emilia San Pietro, n.4

42121 Reggio Emilia, Italy

BANCA FIDEURAM S.P.A.

By: 

Name: Emanuele Castro

Title: Legal Department

Piazzale G. Douhet 31

Roma 00143, Italy

Attn. Efisio Bertrand

Phone 0039 0522 582

Fax 0039 0522 583129

e-mail ebertrand@credem.it

Attn. Emanuele Castro

Phone 0039 06 5902 7565

Fax 0039 06 5902 7211

e-mail dir-legale@bancafideuram.it

Schedule 1

Transferred Claims

Purchased Claim

4.853748% of XS0211814123 = USD 407,087.80 of USD 11,868,557.39 (i.e. the outstanding amount of XS0211814123 as described in the Proof of Claim dated 26 October, 2009 and filed on 28 October, 2009),

Which equals 0.223052% of the Proof of Claim = USD 576,069.94 of USD 258,266,052.60 (the outstanding amount of the Proof of Claim dated 26 October, 2009 and filed on 28 October, 2009).

0.198946% of XS0176153350 = USD 55,664.88 of USD 27,979,888.53 (i.e. the outstanding amount of XS0176153350 as described in the Proof of Claim dated 26 October, 2009 and filed on 28 October, 2009),

Which equals 0.021553% of the Proof of Claim = USD 55,664.88 of USD 258,266,052.60 (the outstanding amount of the Proof of Claim dated 26 October, 2009 and filed on 28 October, 2009).

Lehman Programs Securities to which Transfer Relates

Description of Security	ISIN/CUSIP	Issuer	Guarantor	Principal/Notional Amount	Maturity	Accrued Amount (as of Proof of Claim Filing Date)
LEHMAN CPI 2017	XS0211814123	Lehman Brothers Treasury Bv	Lehman Brothers Holdings Inc.	EUR 380,000 (equivalent to USD 537,738)	02/16/2017	EUR 407,087.80 (equivalent to USD 576,069.94)
LEHMAN FRN 2013	XS0176153350	Lehman Brothers Treasury Bv	Lehman Brothers Holdings Inc.	EUR 37,000 (equivalent to USD 52,358.70)	10/10/2013	EUR 39,336.36 (equivalent to USD 55,664.88)


CREDITO EMILIANO S.P.A.


BANCA FIDEURAM S.P.A.

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

Form 210A

United States Bankruptcy Court

SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS HOLDINGS INC., et. al., DEBTORS

Case No. 08-13555 (JMP)
JOINTLY ADMINISTERED

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a).

Transferee hereby gives evidence and notice pursuant to Rule 300 1(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Credito Emiliano S.p.A.

Name of Transferee

Name and Address where notices to transferee
should be sent:

Credito Emiliano S.p.A.
Via Gandhi 2/C
42123 Reggio Emilia
Italy

Attn: Stefania Catellani
E-mail: scatellani@credem.it

Phone: 0039 0522 582464
Last Four Digits of Acct #: N/A

Name and Address where transferee payments
should be sent (if different from above):

Phone: *[inserire contatto telefonico del ricevente il pagamento per conto del cessionario]*
Last Four Digits of Acct #: N/A

[Inserire riferimenti bancari del cessionario]

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief,

By: _____

Transferee/Transferee's Agent

Date: *[10 May 2012]*

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §1152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM


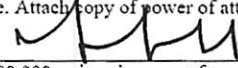
TRANSFER AGREEMENT

Exhibit C

[address and name of Transferee]

Address for Notices:

CREDITO EMILIANO SPA
VIA EMILIA S.PIETRO 4
20121 REGGIO EMILIA (ITALY)
Attn. Bertrand Efisio
Tel 0039 0522 582601
Email ebertrand@credem.it

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000051229 	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on http://www.lehman-docket.com as of July 17, 2009			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Banca Fideuram S.p.a. Piazzale Giulio Douhet, 31 00163 Roma, Italy +390659022188 dir-legale@fideuram.it Telephone number: Email Address:		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where payment should be sent (if different from above) Telephone number: Email Address:		<input checked="" type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. SEE DOCUMENTS ATTACHED	
<p>1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.</p> <p>Amount of Claim: \$ <u>258,266,052.60</u> (Required) PLEASE SEE THE ATTACHED ANNEX</p> <p><input checked="" type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.</p>			
<p>2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.</p> <p>PLEASE SEE THE ATTACHED ANNEX</p> <p>International Securities Identification Number (ISIN): _____ (Required)</p>			
<p>3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.</p> <p>Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: _____</p> <p>PLEASE SEE THE ATTACHED ANNEX</p> <p>(Required)</p>			
<p>4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.</p> <p>Clearstream Bank S.A., account number 24355</p> <p>Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: _____</p> <p>(Required)</p>			
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY FILED / RECEIVED OCT 28 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC	
Date: 10/26/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. CEO Matteo Colafrancesco 		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

ANNEX TO THE POC LPS OF BANCA FIDEURAM (03296)												
BONDS HELD ON CLIENTS' ACCOUNT												
CLEARSTREAM ACCOUNT No. 24355 BANCA FIDEURAM												
ISIN CODE	Issue currency	change at 09/15/2008	Principal amount in currency	Principal amount converted in USD as on the exchange on 09/15/2008	Interest accrued as of 09/15/2008 (excluded) in currency	Interest accrued as of 09/15/2008 (excluded) converted in USD	Interest rate	Interest accrued from 09/15/2008 up to 11/02/2009 in currency	Interest accrued from 09/15/2008 up to 11/02/2009 converted in USD	Amount of the claim in currency	Amount of the claim in USD	Clearing system blocking number
XS0082350587	ITL	1,4151	20.000.000,00	14.616,69	-	-	0,000000	-	-	20.000.000,00	14.616,69	CA94738
XS0128857413	EUR	1,4151	3.595.000,00	5.087.284,50	80.370,41	113.732,17	6,375000	259.102,14	366.655,43	3.934.472,54	5.567.672,10	CA94739
XS0162289863	EUR	1,4151	847.000,00	1.198.589,70	9.269,94	13.117,90	2,000000	19.151,61	27.101,44	875.421,56	1.238.809,04	CA94731
XS0163559841	EUR	1,4151	1.038.000,00	1.468.873,80	20.149,21	28.513,14	3,829850	44.943,93	63.600,15	1.103.093,14	1.560.987,10	CA94737
XS0176153350	EUR	1,4151	18.598.000,00	26.318.029,80	530.565,55	750.803,31	3,061960	643.809,92	911.055,42	19.772.375,47	27.979.888,53	CA94735
XS0178969209	EUR	1,4151	1.621.000,00	2.293.877,10	44.784,80	63.374,98	3,439390	63.031,31	89.195,61	1.728.816,12	2.446.447,69	CA94733
XS0179304869	EUR	1,4151	10.324.000,00	14.609.492,40	63.451,30	89.789,94	5,268000	614.873,35	870.107,28	11.002.324,65	15.569.389,62	CA94732
XS0181945972	EUR	1,4151	4.843.000,00	6.853.329,30	116.328,09	164.615,87	3,558270	194.825,27	275.697,23	5.154.153,35	7.293.642,41	CA94734
XS0183944643	EUR	1,4151	22.849.000,00	32.333.619,90	720.586,29	1.019.701,65	4,750000	1.227.023,03	1.736.360,30	24.796.609,32	35.089.681,85	CA94736
XS0185655445	EUR	1,4151	4.293.000,00	6.075.024,30	107.553,25	152.198,60	4,561920	221.411,65	313.319,62	4.621.964,89	6.540.542,52	CA94730
XS0189294225	EUR	1,4151	1.939.000,00	2.743.878,90	33.269,88	47.080,21	4,319150	94.682,13	133.984,68	2.066.952,01	2.924.943,78	CA94728
XS0189741001	EUR	1,4151	40.186.000,00	56.867.208,60	427.257,55	604.612,16	5,316000	2.415.192,00	3.417.738,19	43.028.449,55	60.889.558,95	CA94729
XS0193035358	EUR	1,4151	13.928.000,00	19.709.512,80	50.421,30	71.351,18	5,213000	820.858,67	1.161.597,11	14.799.279,97	20.942.461,08	CA94752
XS0195431613	EUR	1,4151	3.825.000,00	5.412.757,50	32.832,22	46.460,87	4,973030	215.052,47	304.320,74	4.072.884,68	5.763.539,11	CA94753
XS0200284247	EUR	1,4151	5.259.000,00	7.442.010,90	157.333,81	222.643,08	3,050040	181.342,92	256.618,37	5.597.676,74	7.921.272,35	CA94769
XS0202417050	EUR	1,4151	984.000,00	1.364.156,40	25.631,01	36.270,44	3,003480	32.733,59	46.321,31	1.022.364,60	1.446.748,15	CA94768
XS0205185456	EUR	1,4151	10.677.000,00	15.109.022,70	54.165,02	76.648,92	5,218000	629.861,74	891.317,34	11.361.026,76	16.076.988,96	CA94813
XS0208459023	EUR	1,4151	2.891.000,00	4.091.054,10	64.875,65	91.805,53	3,158940	103.247,94	146.106,15	3.059.123,59	4.328.965,79	CA94812
XS0210414750	GBP	1,78235	108.000,00	192.493,80	3.437,70	6.127,19	5,000000	6.105,00	10.881,25	117.542,70	209.502,24	CA94811
XS0210782552	EUR	1,4151	1.076.000,00	1.522.647,60	23.624,37	33.430,85	3,540000	43.063,31	60.938,89	1.142.687,69	1.617.017,35	CA94909
XS0211093041	EUR	1,4151	7.440.000,00	10.528.344,00	86.190,16	121.967,70	2,000000	168.226,67	238.057,56	7.694.416,83	10.888.369,25	CA94908
XS0211814123	EUR	1,4151	7.829.000,00	11.078.817,90	189.063,89	267.544,31	4,169150	369.016,45	522.195,17	8.387.080,34	11.868.557,39	CA94910

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